

General Assembly

Amendment

January Session, 2007

LCO No. 9603

HB0732909603HD0

Offered by:

REP. GONZALEZ, 3rd Dist. REP. KIRKLEY-BEY, 5th Dist.

To: Subst. House Bill No. **7329**

File No. 572

Cal. No. 477

"AN ACT CONCERNING A UNIFORM MASTER CONTRACT FOR REVALUATION VENDORS AND A REGIONALLY-BASED REVALUATION SCHEDULE."

Strike everything after the enacting clause and substitute the following in lieu thereof:

3 "Section 1. (NEW) (Effective from passage) Any municipality that 4 adopts the provisions of section 12-62n of the general statutes for the 5 assessment year commencing October 1, 2006, may, upon approval of 6 its legislative body, levy property taxes in the fiscal year commencing July 1, 2007, in accordance with this section. With respect to each 8 parcel of real property that is included, for purposes of the 9 municipality's assessment administration system, in class code 201, 10 203, 205, 206, 210, 211, 213, 214, 226, 227, 231, 232, 233, 236, 237, 239, 11 240, 241, 242, 243, 244, 245, 246, 247, 248, 251, 252, 253, 254, 262, 263, 12 264, 265, 266, 275, 278, 280, 281, 283, 301, 302, 304, 312, 321, 409, or 426 13 the assessor shall subtract the total amount of the property tax levied 14 in the fiscal year commencing July 1, 2006, on such parcel, from the 15 total amount of the property tax that would be applicable with respect sHB 7329 Amendment

16 to such parcel in the fiscal year commencing July 1, 2007. For purposes 17 of such subtraction, the assessor's calculation of the tax that would be 18 applicable in the fiscal year commencing July 1, 2007, shall be based on 19 the mill rate the municipality established prior to the effective date of 20 this section. If the percentage of increase in the amount so determined 21 for the fiscal year commencing July 1, 2007, over the amount so 22 determined for the fiscal year commencing July 1, 2006, for any such 23 parcel is equal to or greater than twenty-five per cent, the total tax that 24 may be levied on such parcel, in the fiscal year commencing July 1, 25 2007, shall be capped at one hundred twenty-five per cent of the total 26 tax levied on such parcel for the fiscal year commencing July 1, 2006. 27 Notwithstanding the provisions of this section, the total tax that may 28 be levied in the fiscal year commencing July 1, 2007, on any parcel of 29 real property included in class code 278 in the municipality's 30 assessment administration system, shall be capped at one hundred 31 twenty-five per cent of the total tax levied on such parcel for the fiscal 32 year commencing July 1, 2006. Any municipality, the legislative body 33 of which approves the property tax cap provisions of this section, may 34 adjust the mill rate established prior to the effective date of this section, 35 in order to effectuate such property tax provisions. The adjusted mill 36 rate shall be applicable to all property in the municipality that is 37 subject to taxation in the fiscal year commencing July 1, 2007, except 38 any parcel of real property that is subject to a property tax cap 39 pursuant to this section. For purposes of calculations required under 40 this section, the assessor may adjust the assessment of any real 41 property parcel when new construction is completed or a demolition 42 occurs after an applicable assessment date, or when a parcel of real 43 property is subject to an agreement entered into with said city 44 pursuant to which an assessment increase is deferred due to 45 rehabilitation or construction, in order to ensure that a comparable 46 measure of any parcel's total tax difference is made.

Sec. 2. (NEW) (*Effective from passage*) Any municipality that adopts the provisions of section 12-62n of the general statutes, effective for assessment years commencing on and after October 1, 2006, shall hire a

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50 revaluation company, certified in accordance with section 12-2b of the

- 51 general statutes, to perform a revaluation for the October 1, 2011,
- 52 assessment date for which such municipality is required to revalue all
- real property pursuant to section 12-62 of the general statutes.
- Sec. 3. (NEW) (Effective from passage) (a) There is established a work
- 55 group to study (1) the effects of the city of Hartford October 1, 2006,
- 56 revaluation on property taxpayers and the property assessment and
- 57 taxation provisions approved by the legislative body of the city,
- 58 pursuant to section 12-62n of the general statutes and this section, for
- 59 the fiscal year commencing July 1, 2007, and (2) sources of revenue
- other than property tax revenue that is available to said city.
- 61 (b) The work group shall consist of the following members:
- 62 (1) Four owners of residential property located in the city of
- Hartford, two of whom shall be appointed by the speaker of the House
- of Representatives and two of whom shall be appointed by the
- 65 president pro tempore of the Senate;
- 66 (2) Two owners of businesses located in the city of Hartford, each of
- 67 which has fewer than fifty full-time employees, appointed by majority
- 68 leader of the Senate;
- 69 (3) Two owners of businesses located in the city of Hartford, each of
- 70 which has more than fifty full-time employees, appointed by the
- 71 majority leader of the House of Representatives; and
- 72 (4) A representative of the Capitol Region Council of Governments,
- 73 who shall serve as the chairperson of the work group.
- 74 (c) All appointments to the work group shall be made not later than
- 75 thirty days after the effective date of this section. The chairperson shall
- schedule the first meeting of the work group not later than thirty days
- after such appointments are made. Any vacancy shall be filled by the
- 78 appointing authority. The assessor, budget director and finance
- 79 director of the city of Hartford shall be nonvoting members of the

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80 work group.

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- (d) The city of Hartford shall provide the work group with adequate funding, necessary resources and expertise, property assessment and tax data and other information necessary to allow the work group to comply with the provisions of this section.
- (e) Not later than January 1, 2008, the work group shall submit a report on its findings and recommendations to the mayor and city council of the city of Hartford and to the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding, in accordance with the provisions of section 11-4a of the general statutes. The report shall be signed by a majority of the voting members of the work group. The work group shall terminate on January 1, 2008, or on the date that it submits such report, whichever is later."

This act shall take effect as follows and shall amend the following sections:		
Section 1	from passage	New section
Sec. 2	from passage	New section
Sec. 3	from passage	New section